

Wexler Decl.

Exhibit C

Letter dated July 10, 2014 from Shinichi
Ooka to Perasit Saengduenchai

Dear Mr. Perasit Saengduenchai:

We, Tsuburaya Productions Co., Ltd. ("Tsuburaya") hereby notify you as follows.

On the assumption that the License Agreement between Mr. Sompote Saengduenchai ("Sompote") and Tsuburaya prod.and Enterprise Co., Ltd. (wrongly identified) dated March 4, 1976 (the "1976 License Agreement") validly exists, UM Co., Ltd ("UM") claims that UM has been granted a status of licensee of 1976 License Agreement from Sompote as of December 24, 2008.

However, as UM and you have already known, on February 5, 2008, the Supreme Court in Thailand held that: (i) the 1976 License Agreement is a forgery; (ii) both Sompote and his company, Tsuburaya Chaiyo, Co., Ltd. do not have any rights regarding the Ultraman series; and (iii) they are barred from utilization of the rights under the 1976 License Agreement in any manner and also barred from making any further claims, asserting any further rights, making further authorizations or taking any position under said agreement.

Therefore under that decision, UM could not have obtained any rights regarding the Ultraman series from Sompote who does and did not have any such rights.

On the other hand, there exist certain court decisions in which have held that Sompote has exclusive exploitation rights regarding films and movies of the former Ultraman series outside of Japan.

Considering that there exist certain court decisions affirming the validity of the 1976 License Agreement, we, Tsuburaya, hereby notify both you and UM that Tsuburaya is effectively terminating the 1976 License Agreement by the service of this letter under Article 597, Section 3 of the Civil Code of Japan (if there is any compensation for such rights, under Article 617, Section 1 thereof), as the 1976 License Agreement has an indefinite term.

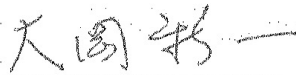
By Tsuburaya exercising its termination rights, both you and UM are hereby barred from utilization of the rights under the 1976 License Agreement in any manner and also barred from making any further claims, asserting any further rights, making further authorizations or taking any position under said agreement.

In addition, this letter does not purport to have an effect and has no effect on the decisions made by the courts of Thailand. Furthermore, this letter is not, and shall not be construed as, any affirmation by Tsuburaya as to the validity of the 1976 License Agreement.

Therefore, we notify you that any further utilization of the rights under the 1976 License Agreement will constitute infringement of the copyrights in and to the Ultraman series, Jamborg Ace series and their characters owned by Tsuburaya, and warn you that we will take any and all legal measures to protect Tsuburaya's copyrights.

[07/10/2014]

Best regards,



Shinichi Ooka
President

Tsuburaya Productions Co., Ltd.